

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

<u> 1111 2 0 2006</u>

In re:

EIN:

This letter constitutes notice that pursuant to your authorized representative's request in a letter dated July 13, 2006, your request for an extension for amortizing the unfunded liabilities described in section 412(b)(2)(B) of the Internal Revenue Code and section 302(b)(2)(B) of the Employee Retirement Income Security Act of 1974 for the plan year beginning April 1 has been withdrawn. Accordingly, the case has been closed by this office.

We have sent a copy of this letter to the Manager, EP Classification in , to the Manager, EP Compliance Unit in , and to your authorized representatives pursuant to a power of attorney on file in this office.

If you require further assistance in this matter, please contact

Sincerely yours,

Donna M. Prestia, Manager

Employee Plans Actuarial Group 2